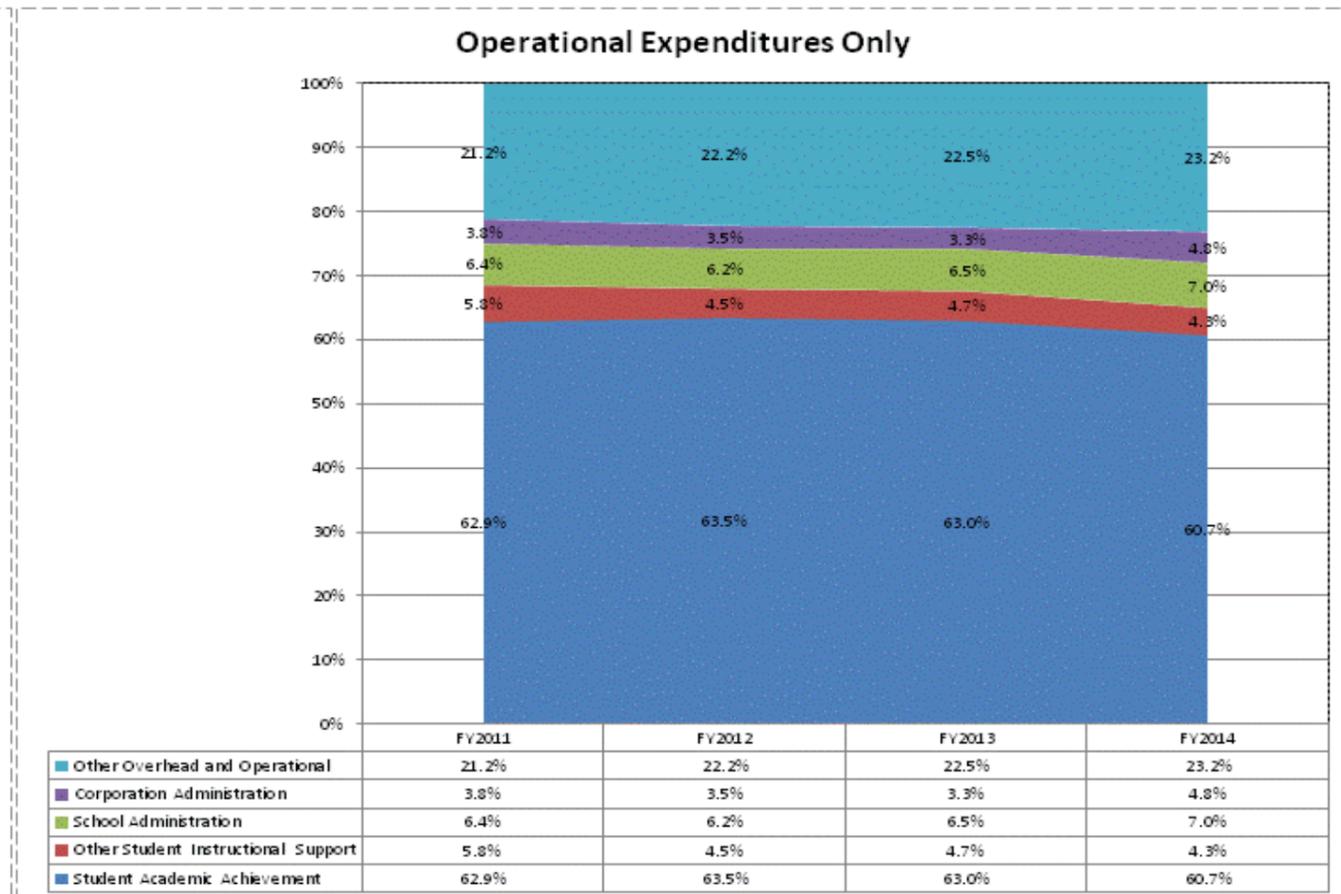
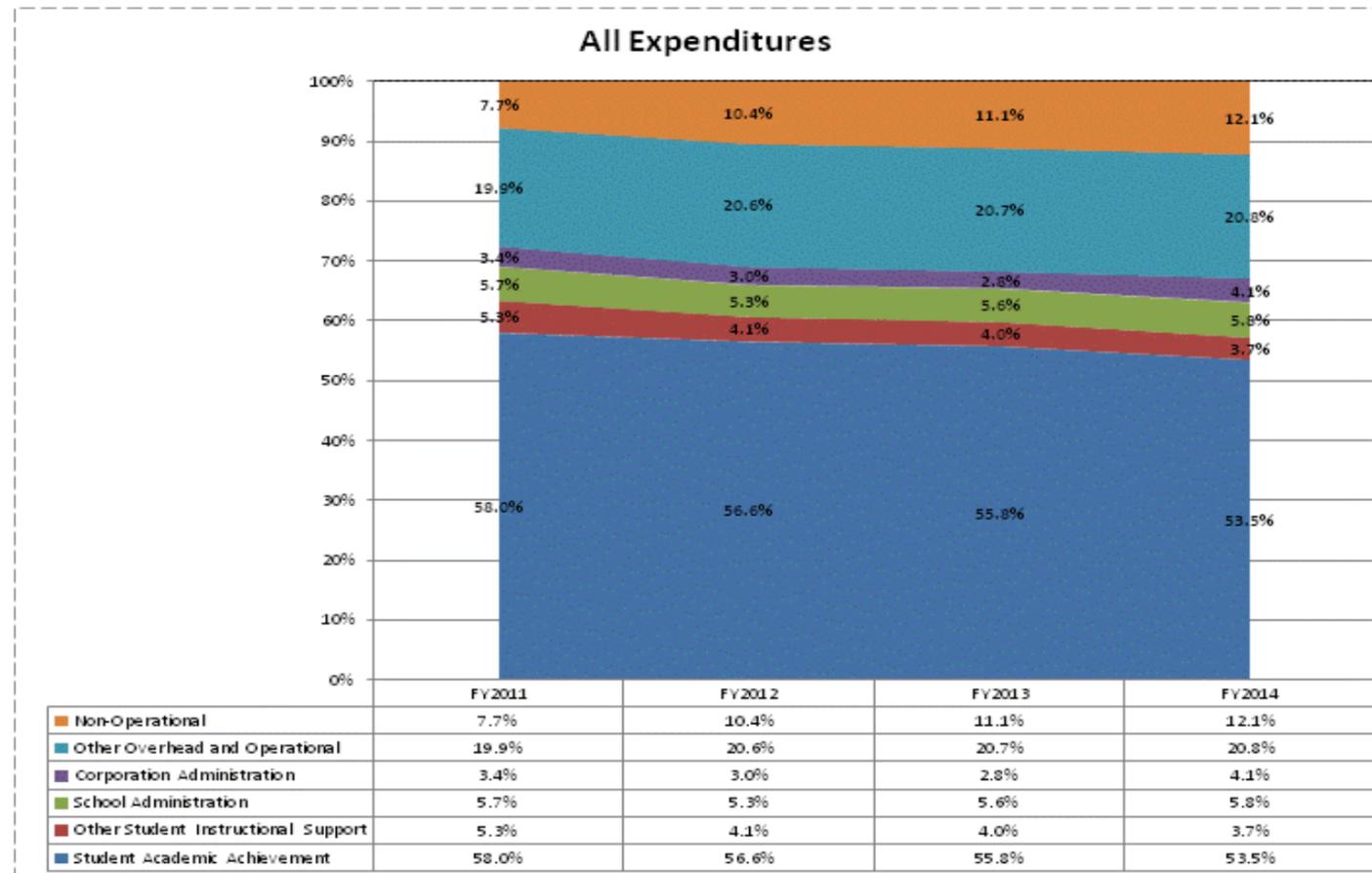


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fayette County School Corp (2395)

Fayette County School Corp (2395)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$23,737,475	56.1%	\$24,836,332	58.9%	\$24,245,893	55.8%	\$23,051,166	53.5%
Student Instructional Support	\$3,800,178	9.0%	\$4,443,330	10.5%	\$4,165,936	9.6%	\$4,104,363	9.5%
Overhead and Operational Nonoperational	\$10,391,716	24.6%	\$9,761,564	23.1%	\$10,217,112	23.5%	\$10,696,922	24.8%
Nonoperational	\$4,353,382	10.3%	\$3,145,301	7.5%	\$4,814,858	11.1%	\$5,221,372	12.1%
Grand Total	\$42,282,750		\$42,186,527		\$43,443,800		\$43,073,822	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.1%	69.4%	65.4%	63.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fayette County School Corp (2395)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$1,015,669	\$888,871	N/A	N/A	-12%
11050 Regular Programs; Full Day Kindergarten	\$35,653	\$705,842	\$817,218	\$742,902	> 500%	5%	-9%
11100 Regular Programs; Elementary	\$6,217,267	\$8,417,861	\$6,631,584	\$5,991,754	-4%	-29%	-10%
11200 Regular Programs; Middle/Junior High	\$2,170,504	\$2,609,929	\$2,610,908	\$2,414,396	11%	-7%	-8%
11300 Regular Programs; High School	\$2,558,197	\$4,072,532	\$3,651,665	\$3,015,867	18%	-26%	-17%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$30,432	\$334,764	\$618,869	N/A	> 500%	85%
11420 Vocational Education; Agriculture B	\$42,581	\$109,582	\$91,601	\$96,416	126%	-12%	5%
11450 Vocational Education; Consumer and Homemaking	\$94,121	\$113,189	\$92,330	\$72,622	-23%	-36%	-21%
11480 Vocational Education; Industrial Education A	\$979,365	\$1,339,479	\$1,478,776	\$1,498,832	53%	12%	1%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$508	\$0	N/A	N/A	-100%
11590 Other Vocational Education Programs	\$0	\$4,610	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$138,287	\$37,415	\$36,883	\$43,901	-68%	17%	19%
12210 Mental Disabilities; Mild Mental Disabilities	\$413,954	\$598,413	\$509,329	\$921,181	123%	54%	81%
12220 Mental Disabilities; Moderate Mental Disabilities	\$146,967	\$269,821	\$334,124	\$273,802	86%	1%	-18%
12230 Mental Disabilities; Severe Mental Disabilities	\$282,703	\$204,532	\$117,063	\$71,720	-75%	-65%	-39%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$14,040	\$0	\$0	N/A	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$67,627	\$14,526	\$0	\$0	-100%	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$30,800	\$31,157	\$15,435	\$9,560	-69%	-69%	-38%
12340 Physical Impairment; Hearing Impairment	\$64,789	\$125,268	\$138,111	\$47,879	-26%	-62%	-65%
12350 Physical Impairment; Homebound	\$3,646	\$20,194	\$19,392	\$17,539	381%	-13%	-10%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$231,746	\$273,848	\$0	\$0	-100%	-100%	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$55,424	\$79,086	\$48,332	\$42,955	-22%	-46%	-11%
12510 Culturally Different; Communication Disorders	\$56,674	\$86,637	\$2,498	\$2,465	-96%	-97%	-1%
12520 Culturally Different; Compensatory	\$7,982	\$3,172	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$583,990	\$866,256	\$1,395,248	\$893,442	53%	3%	-36%
12710 Equal Opportunity At Risk	\$272,567	\$369,345	\$450,586	\$327,503	20%	-11%	-27%
12810 Special Education Preschool	\$166,192	\$240,924	\$239,849	\$223,065	34%	-7%	-7%
12900 Other Special Programs	\$502,371	\$533,660	\$745,536	\$613,048	22%	15%	-18%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$191,417	\$207,928	\$233,121	\$228,378	19%	10%	-2%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$119	\$688	N/A	N/A	476%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$13,903	\$13,144	\$4,463	\$912	-93%	-93%	-80%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$68,157	\$27,291	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$73,275	\$59,996	N/A	N/A	-18%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$20,514	\$15,929	N/A	N/A	-22%
14300 Summer School Programs; High School	\$42,584	\$60,015	\$37,199	\$42,646	0%	-29%	15%
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$2,979	\$1,343	N/A	N/A	-55%
16100 Remediation Testing	\$249,761	\$142,583	\$17,222	\$6,003	-98%	-96%	-65%
16200 Preventive Remediation	\$31,469	\$23,916	\$19,383	\$18,701	-41%	-22%	-4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$735,384	\$918,617	\$923,677	\$946,335	29%	3%	2%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$46,898	\$119,718	\$71,741	\$70,370	50%	-41%	-2%
17900 Payments to Other Governmental Units Within State; Other	\$874,068	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$196,731	\$551,985	\$303,679	\$439,910	124%	-20%	45%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$115,822	\$69,152	\$58,359	\$44,403	-62%	-36%	-24%
22130 Improvement of Instruction; Instructional Staff Training	\$203,488	\$96,723	\$0	\$10,447	-95%	-89%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$23,694	\$21,894	N/A	N/A	-8%
22220 Library/Media Services; School Library	\$395,105	\$410,686	\$407,855	\$410,557	4%	0%	1%
22230 Library/Media Services; Audiovisual	\$6,806	\$10,536	\$10,440	\$12,272	80%	16%	18%
22240 Library/Media Services; Educational Television	\$22,729	\$11,959	\$15,204	\$4,487	-80%	-62%	-70%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$1,525	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$98,821	\$98,361	N/A	N/A	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fayette County School Corp (2395)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$227,332	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$608,551	\$517,514	\$680,718	\$672,559	11%	30%	-1%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$96,009	\$85,435	N/A	N/A	-11%
22900 Other Support Service, Instructional Staff	\$0	\$88,749	\$114,136	\$114,164	N/A	29%	0%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$280,479	\$255,773	\$255,879	\$522,694	86%	104%	104%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$166,760	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$36,348	\$36,099	\$0	\$0	-100%	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$39,696	\$83,646	\$0	\$0	-100%	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$9,218	\$17,025	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$895,781	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$20,187,805	\$24,836,332	\$24,245,893	\$23,051,166	14%	-7%	-5%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$6,209	\$0	\$0	\$0	-100%	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$139	\$0	N/A	N/A	-100%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$29,749	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$351,895	\$528,365	\$410,534	\$370,219	5%	-30%	-10%
21230 Guidance Services; Appraisal Services	\$0	\$0	\$3,980	\$892	N/A	N/A	-78%
21240 Guidance Services; Information Services	\$0	\$498	\$0	\$0	N/A	-100%	N/A
21290 Guidance Services; Other Guidance Services	\$1,162	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$140,479	\$194,098	\$251,806	\$253,272	80%	30%	1%
21390 Health Services; Other Health Services	\$88,247	\$75,916	\$137,631	\$125,333	42%	65%	-9%
21420 Psychological Testing	\$3,615	\$6,757	\$1,087	\$757	-79%	-89%	-30%
21430 Psychological Counseling	\$59,499	\$80,528	\$168,315	\$135,270	127%	68%	-20%
21490 Other Psychological Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$243,597	\$312,856	\$354,842	\$284,989	17%	-9%	-20%
21810 Special Education Administration; Service Area Direction	\$484,945	\$656,091	\$409,022	\$414,707	-14%	-37%	1%
21890 Special Education Administration; Other Special Education Administration	\$30,125	\$0	\$0	\$0	-100%	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$2,401	N/A	N/A	N/A
24100 Office of The Principal	\$1,779,946	\$2,558,471	\$2,428,579	\$2,516,523	41%	-2%	4%
Student Instructional Support Total	\$3,189,719	\$4,443,330	\$4,165,936	\$4,104,363	29%	-8%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$57,116	\$63,908	\$85,205	\$67,530	18%	6%	-21%
23150 Board of Education; Legal Services	\$16,082	\$9,276	\$8,383	\$30,010	87%	224%	258%
23160 Board of Education; Promotion Expenses	\$4,096	\$4,125	\$5,831	\$4,351	6%	5%	-25%
23210 Executive Administration; Office of The Superintendent	\$899,969	\$631,190	\$624,252	\$633,649	-30%	0%	2%
23220 Executive Administration; Community Relations	\$0	\$51,172	\$11,533	\$9,755	N/A	-81%	-15%
23230 Executive Administration; Staff Relations and Negotiations	\$8,540	\$17,623	\$590	\$527,223	> 500%	> 500%	> 500%
23290 Executive Administration; Other Executive Administration Services	\$44,736	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$138,989	\$232,783	\$204,894	\$204,398	47%	-12%	0%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$41,977	\$42,086	N/A	N/A	0%
25150 Fiscal Services; Payroll Services	\$30,131	\$41,221	\$44,001	\$45,362	51%	10%	3%
25170 Fiscal Services; Internal Auditing	\$19,436	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$992	\$32	\$42	N/A	-96%	33%
25199 Other Fiscal Services; Other	\$0	\$200	\$0	\$0	N/A	-100%	N/A
25400 Planning, Research, Development and Evaluation	\$8,985	-\$868	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$67,106	\$160,653	\$169,578	\$171,318	155%	7%	1%
25720 Personnel Services; Recruitment and Placement	\$29,742	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$1,400	\$999	\$2,046	\$1,348	-4%	35%	-34%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fayette County School Corp (2395)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$8,726	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25910 Judgments	\$0	\$0	\$31,797	\$0	N/A	N/A	-100%
25940 Settlements	\$0	\$10,169	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$0	\$0	\$0	\$2,219	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,763,159	\$3,413,009	\$3,342,028	\$3,418,076	24%	0%	2%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$689,891	\$932,576	\$671,715	\$718,294	4%	-23%	7%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,421	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$585,039	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,364	\$39,564	\$30,263	\$36,542	474%	-8%	21%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$16,558	\$18,363	N/A	N/A	11%
26700 Operation and Maintenance of Plant Services; Insurance	\$227,367	\$271,784	\$351,604	\$329,025	45%	21%	-6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$205,004	\$0	\$0	N/A	-100%	N/A
27010 Student Transportation; Service Area Direction	\$109,937	\$147,168	\$217,623	\$197,643	80%	34%	-9%
27100 Student Transportation; Vehicle Operation	\$935,529	\$982,151	\$1,023,717	\$985,176	5%	0%	-4%
27200 Student Transportation; Monitoring Services	\$30,945	\$41,464	\$44,276	\$40,345	30%	-3%	-9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$532,836	\$594,118	\$629,415	\$546,120	2%	-8%	-13%
27400 Student Transportation; Purchase of School Buses	\$741,666	\$0	\$467,556	\$471,934	-36%	N/A	1%
27500 Student Transportation; Insurance on Buses	\$73,075	\$96,900	\$81,147	\$81,996	12%	-15%	1%
27700 Student Transportation; Contracted Transportation Services	\$0	\$5,047	\$3,475	\$18,297	N/A	263%	427%
27900 Student Transportation; Other Student Transportation Services	\$39,499	\$82,124	\$101,997	\$95,103	141%	16%	-7%
27910 Student Transportation; Bus Driver Training	\$572	\$1,027	\$1,445	\$5,323	> 500%	418%	268%
31100 Food Services Operations; Service Area Direction	\$6,934	\$100,001	\$102,032	\$169,794	> 500%	70%	66%
31200 Food Services Operations; Food Preparation and Dispensing	\$740,233	\$742,085	\$855,071	\$786,103	6%	6%	-8%
31300 Food Services Operations; Food Delivery	\$0	\$31,044	\$0	\$0	N/A	-100%	N/A
31400 Food Services Operations; Food Purchases	\$630,629	\$853,057	\$950,871	\$929,427	47%	9%	-2%
31900 Other Food Services	\$0	\$0	\$96,201	\$101,342	N/A	N/A	5%
Overhead and Operational Total	\$9,441,426	\$9,761,564	\$10,217,112	\$10,696,922	13%	10%	5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$26,553	\$37,091	\$33,202	N/A	25%	-10%
33200 Community Recreation	\$10,000	\$0	\$0	\$0	-100%	N/A	N/A
33300 Civic Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$184,947	\$206,646	\$214,509	\$210,745	14%	2%	-2%
33910 High School Band Uniforms	\$16,145	\$0	\$0	\$0	-100%	N/A	N/A
33930 Latch Key Kid Program	\$0	\$0	\$7,597	\$6,957	N/A	N/A	-8%
33940 Child Care Services	\$197,521	\$283,934	\$160,219	\$161,567	-18%	-43%	1%
33950 Step Ahead	\$585	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$34,285	\$13,742	\$89	\$8,317	-76%	-39%	> 500%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$96,871	\$74,561	N/A	N/A	-23%
43000 Facilities Acquisition and Construction; Professional Services	\$72,648	\$0	\$10,809	\$6,428	-91%	N/A	-41%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,486,980	\$360,673	\$582,024	\$753,645	-49%	109%	29%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$179,127	\$157,711	N/A	N/A	-12%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$61,045	\$87,507	\$90,789	\$111,408	83%	27%	23%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$83,090	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$48,830	\$65,010	\$317,396	\$193,644	297%	198%	-39%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$76,170	\$47,250	\$109,752	\$491,494	> 500%	> 500%	348%
51100 Debt Services; Principal on Debt; Bonds	\$928,030	\$990,000	\$1,800,000	\$1,990,005	114%	101%	11%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$311,555	\$311,555	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$942,691	\$797,026	\$673,348	\$484,608	-49%	-39%	-28%
52200 Debt Services; Interest on Debt; Temporary Loans	\$49,449	\$29,440	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fayette County School Corp (2395)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54200 Common School Fund; Principal	\$0	\$0	\$25,413	\$25,413	N/A	N/A	0%
54250 Common School Fund; Interest	\$0	\$0	\$445	\$191	N/A	N/A	-57%
59100 Other Debt Services Obligations; Registrars Fee	\$1,990	\$5,356	\$0	\$11,545	480%	116%	N/A
60700 Nonprogramed Charges; Scholarships	\$91,779	\$232,163	\$197,826	\$188,377	105%	-19%	-5%
Nonoperational Total	\$4,286,184	\$3,145,301	\$4,814,858	\$5,221,372	22%	66%	8%
Prorated By Fund							
26491 2007 Account Code - PERF	\$407,789	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,727,519	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$215,116	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,988,710	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$13,387	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$825,094	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,177,615	\$0	\$0	\$0	N/A	N/A	N/A